



INSTITUT FÜR  
FINANZ- UND  
STEUERRECHT

1



UNIVERSITÄT  
HEIDELBERG  
ZUKUNFT  
SEIT 1386



LUDWIG-  
MAXIMILIANS-  
UNIVERSITÄT  
MÜNCHEN

# 3<sup>rd</sup> Joint Audit Workshop Munich 20./21.07.2017 Draft Agenda

---

*Ludwigstraße 28, back building, 80539 Munich, room 123*

**Thursday, 20 July 2017**

**10.00 Arrival at the LMU, Ludwigstraße 28, back building, 80539 Munich, room 123**

**10.15 First Session - Taxpayer's Rights**

- Taxpayer's right to hearing before Joint Audits (Johannes Becker/ Italo Muntoni)
- Right to contest the decision of the tax authorities to start Joint Audits before a court (active and passive presence of the foreign tax officers) (Isabella Zimmerl/ Federica Briganti)
- Remedies against other procedural steps of Joint Audits (Isabella Zimmerl/ Federica Briganti)
- Remedies against the result of Joint Audits (Isabella Zimmerl/ Federica Briganti)

**12.30 Lunch break and with visit of the Weiße Rose Memorial at Main building of the LMU**

**14.00 Second Session - Joint Audits, MAPs and APAs**

- Combination of Joint Audits and MAPs where necessary for avoidance of double taxation (Gianluigi Bizioli/Fabian Janisch)
  - o Binding effect of the facts assessed during Joint Audits
- Combination of Joint Audits and APAs (Gianluigi Bizioli/Johannes Becker)
  - o Potential cases for APAs?
  - o Binding effect of the results besides APA cases?
- Potential Role of Arbitration under the EU Arbitration Convention (Gianluigi Bizioli/Fabian Janisch)

**19.00 Dinner at a Bavarian beer garden**

Friday, 21 July 2017

### **9.30 Third Session - Future of Joint Audits**

- Update of the current activities of the German and Italian Tax authorities (Thomas Eisgruber/Chiara Putzolu)
- Further development of the Mutual Assistance Directive (Joachim Englisch/Giangiaco­mo D'Angelo)
  - o Necessity of development?
  - o Should there be a real Joint Audit  
(one team of tax officers, one procedure, one result)?
- European Regulation on Joint Audits? (Johannes Becker/Giangiaco­mo D'Angelo)
  - o Admissibility and necessity of a regulation
  - o Potential scope of a regulation  
(punctually rules for joint audit vs. "international procedural law")
  - o Constitutional Issues
- OECD/G 20 Actions on Joint Audits (Christian Jung/ Italo Muntoni)
  - o Joint Audits under DTCs
  - o Extension of Art. 26 and/or Art. 25
  - o Joint Audits as part of a multilateral instrument?

### **12.00 Lunch break and short walk through "Englischer Garten"**

### **13.30 Fourth Session - Conclusions and outlook**

- Open round for final statements
- Organisational issues for the high-level conference in Rome on 19 October 2017
- Topics of the panel discussion
- Publication of results?
- Follow-up-project(s)

### **16.30 End of the meeting**